634/34

File No. 634

1934.

Collection No.

P 22

Mysore Residency

Bangalore.

IW

S.N 1/2, 1/2, 1/i, 1/j
6, 7, 12 & 19
discharged
29/6/45

Pres. / Serial Nos.

Subject.

Circulars issued by the Central Board of Revenue.

Previous References.

Indexed

Later References.

321/35

Office Note
destroyed
24/6/65.

CORRESPONDENCE.

S.N.1/e

Close
13/2

D. O. D. A. Dis. No. 35-I.T./34.
CENTRAL BOARD OF REVENUE.
New Delhi, the 8th February 1934.

My dear Pearce,

Indian Income-tax Act - Section 43A(3)- "final and conclusive" - Commissioner's powers of revision - Your D. O. No. 37-3/33-361, dated the 8th January 1934.

So far as I can see, the case that you describe is one in which, before the Second Amendment Act of 1933 was passed, a Commissioner would have been able to intervene under section 33. If so, you can still do so. The relevant words in section 43A(3) are expressly designed to avoid adding to the powers of a Commissioner under section 33 but cannot be said to detract from the powers which the Commissioner already had under that section.

Yours sincerely,

Sd. A. H. Lloyd,

W. R. Pearce, Esqr.,
Commissioner of Income-tax,
Punjab, N. W. F. & Delhi Provinces.

Copy of correspondence forwarded to all other Commissioners of Income-tax.

By order, etc.,

9. 2. 34.,
Secretary, Central Board of Revenue.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
13 FEB. 1934
Read. No. 1487
File No.

J.F.S.

Copy of D.O. No. 37-3/33-361, dated the 8the January 1934, from W. R. Pearce, Esqr., Commissioner of Income-tax, Punjab, N. W. F. & Delhi Provinces, to A. H. Lloyd, Esqr., C.S.I., C.I.E., I.C.S., Member, Central Board of Revenue, New Delhi.

Indian Income-tax Act - Section 43A(1) - Grant of refunds under - Scope of - Exemption-17-A(2) page 146 of Income Tax Manual - Board's D.O. D. A. Dis. No. 983-I.T./33, dated the 6th December 1933.

I have an interesting point before me which has a bearing on your D.O. quoted above. An assessee, who is the Managing Director of a Company, was paid by the Company a sum of Rs.3,513/10/3 on account of bonus. As the payment of the bonus was dependent on the profits of the Company and had been calculated after the profits had been determined, the Income Tax Officer disallowed it as a deduction from the assessment of the Company. This happened on 30-8-33. The personal assessment of the Managing Director had however been made a day earlier i.e. on 29-8-33 and included the bonus, on which income tax was also charged, although in view of exemption 17A(2) on page 146 of the Income Tax Manual, such bonus could only have been included for purposes of determining the total income. The Managing Director filed no appeal against his assessment and his assessment therefore became final. The Company filed an appeal objecting to the disallowance of the bonus, but the appeal was rejected. There has thus been double assessment on the income from bonus. I cannot of course say that the action of the Income Tax Officer in disallowing the deduction from the assessment of the Company was wrong and cannot therefore review the Company's assessment. On the other hand sub clause 3 of section 48A read with the Board's circular quoted above prohibits a revision of the case of the Managing Director which, as no appeal was filed, became final and conclusive. Am I right in presuming that in such a case the Board's circular does not put an absolute bar against the exercise of discretion vested in the Commissioner by section 33 of the Act for regularising assessments wherever necessary? The wording of section 48A(3) however seems to need amendment.

S.N. 1/d

Draft.

No. 1942 Dated 9/3/1934
Income

Endorsement D.O/D.A.Dis.No.35-I.T./34, dated the 8th February 1934, from the Secretary, Central Board of Revenue.

A copy of the marginally noted paper, with enclosures, is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

24.2.34

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

24.2.34

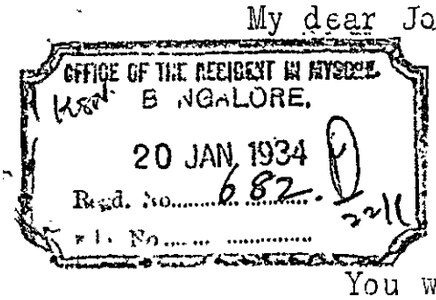
CMB 5/3/34

7/3/34.

SW 1/8

D. O. D.Dis. No. 46-I.T./34.
CENTRAL BOARD OF REVENUE.
New. Delhi, the 16th January 1934.

My dear Johnston,



Allowances in assessing business income - Depreciation allowance - Interest on tax free securities - Set off. Your D.O. No. 14578 CT, dated 12.1.34.

You write regarding that sentence on page 184 of the Manual which reads:- "Any amount of depreciation that cannot be set off against the assessee's business profits for the same year, whether he owns one business or more, shall be set off under section 24 against his income, profits or gains under any other head in that year." Section 24 is clearly intended to confer a privilege, not to impose a disability, and I think it would be quite wrong to take action purporting to "set off" unabscrbed depreciation, for income-tax purposes, against income, profits or gains that are not liable to tax, (i.e. the interest on tax-free securities). Also, we ought not to complicate matters by attempting to make this set-off for super-tax purposes only, so as to create a position under which the balance of unabsorbed depreciation figures would be different for supertax and for incometax purposes. I therefore propose to amend the sentence quoted by inserting the words "chargeable with income-tax" after the word "gains".

Yours sincerely,

Sd. A. H. Lloyd,

16. 1. 1934.

J. Johnston, Esqr., I.C.S.,
Commissioner of Income-tax,
Bengal.

Copy forwarded to all other Commissioners of Income-tax.

By order, etc.,

16.1.34
Secretary, Central Board of Revenue.

S.R. 1/f

Draft.

No. 1113 Rec Dated 7/2/1934

A copy of the marginally noted endorsement, with enclosure, is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT.

25-1-34

5/2

Endorsement D.O.Dis.No.46-I.T./34, dated the 16th January 1934, from the Secretary, Central Board of Revenue.

S IV. 1/34

D.Dis.No.812-I.T./33.

CENTRAL BOARD OF REVENUE.

New Delhi, the 23rd January 1934.

From

Rai Bahadur Pandit Ram Nath, B.A.,

Secretary, Central Board of Revenue.

To

The Honorary Secretary, Society of Auditors,

21/19, Armenian Street, Madras.

Sir,

Accountants - "Registered" - Privileges of, in the Income-tax Department - Society of Auditors, Madras - Representation by - My letter C.No.812-I.T./33, dated the 17th October 1933.

With reference to paragraph (5) of my letter quoted above, I am directed to invite your attention to paragraph 69 of the Income-tax Manual according to which the services of Accountants when employed by assessees are utilised to the fullest extent by the Income-tax Officers. I am to add that it would undoubtedly be helpful if the Accountants would state in their audit notes the degree and scope of the work done by them; but the Board does not appear to possess authority to insist upon this.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/- Ram Nath,

Secretary, Central Board of Revenue.

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
31 JAN. 1934
Regd. No. 1051
File. No.

Copy forwarded to all Commissioners of Income-tax, for information.

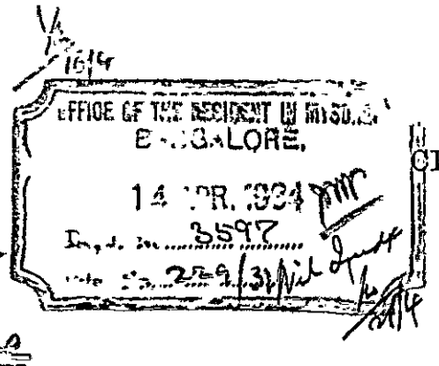
By order, etc.,

M.C. Khanna
27.1.34.

for Secretary, Central Board of Revenue.

S.N.1

6



Circular No. 1 of 1934.
D. Dis. No. 891-I. T./33.

CENTRAL BOARD OF REVENUE.

New Delhi, the 16th March 1934.

CIRCULAR.

Indian Income-tax Act (XI of 1922)—Sections 23A, 26, 27, 28, 32 and 33—Copies of orders under—Free supply of, to assessees.

The Board has had under consideration the question of supplying to the assessees, free of cost, copies of orders passed under Sections 23A, 26, 27, 28, 32 and 33 of the Indian Income-tax Act. It has come to the knowledge of the Board that in some provinces copies of orders passed under some of these sections are already supplied, free of cost, to the assessees. It is desirable that the practice followed in all the provinces should be uniform and the Board, therefore, directs that one copy of each order passed under Sections 23A, 26, 27, 28, 32 and 33 of the Indian Income-tax Act should be supplied, free of cost, to assessees, on application. Additional copies should be charged for.

M. C. Khanna
9-4-34
Offg. *Secretary, Central Board of Revenue.*

To

All Commissioners of Income-tax.

Draft submitted.

S. Singaravelu
23-4-34
23.4.34

GIPD—1450 CBR—7-4-34—750.

S.N 2

(2

Draft.

No. 3/27. Dated 28-4-34

Encl

p.u.c

Central Board of Revenue Circular No.1 of 1934/D.Dis.No.891-I.T./33, dated the 16th March 1934.

A copy of the marginally noted paper is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

28.4.34

for SECRETARY TO THE RESIDENT.

S. Singaroyan
23-4-34

Id
25/4

SS S.N.3 L3

D. O. Circular No. 2 of 1934
D. Dis No. 433-I.T/34

CENTRAL BOARD OF REVENUE,

Simla, the 2nd June 1934.

My dear Sheehy,

Indian Income-tax Act, XI of 1922 - Sections 4(3) and 50 - Local authorities - Tax deducted from interest on securities - Time limit for refunds.

Your letter No.7612-31-39/34, dated 10. 5. 1934.

Ltre 9/6

The Government of India are of opinion that Section 48A does apply to cases of refunds of amounts deducted from income to which ab initio the Income-tax Act does not apply and that the period of limitation for claims for refunds of this kind is therefore that laid down in Section 50 of the Act. Circular No.10 of 1931 is cancelled therefore.

Yours sincerely,

Sd. J. B. Vachha.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
9 JUNE 1934
Regd. No. 5393
File. No.

J.P.Sheehy, Esq., B.A., I.C.S.,
Commissioner of Income-tax, Burma,
RANGOON.

Copy with a copy of the letter replied to, forwarded to all other Commissioners of Income-tax for information and guidance.

Circular No.10 of 1931 dated the 11th July 1931 is
R.Dis. No.427-I.T./31
hereby cancelled.

By order, etc.,

M.E. Khanna

Secretary,
Central Board of Revenue.

Copy of letter No.7612-31-39/34, dated the 10th May 1934, from the Commissioner of Income-tax, Burma, Rangoon, to the Secretary, Central Board of Revenue, Simla.

Indian Income-tax Act, 1922 - Sections 4(3) and 30
Local authorities - Tax deducted from interest on securities - Time limit for refunds.

Board's Circular No.10 of 1931.

I have the honour to enquire whether in view of the recent enactments of Section 48 A, the first sentence of the above quoted circular is now a correct statement of the law.

In a case before me of a claim for refund by a local authority which is outside the time limits laid down in Articles 62 and 63 of the First Schedule to the Indian Limitation Act, 1908, I have been referred by the applicant to Article 1926 and 1928 and the authority discovered the mistake only a few months ago. As there appears some force in the contention that Article 96 applies and the limitation runs from the date of discovery, I have the honour to ask, in case Section 60 does not apply, for a ruling on the point.

96 as being the relevant article. Tax was wrongly deducted at source in

---

S.N.4.1

L 5.

June

Draft.

No. 4604 Dated 27th June '34
Encl 2

A copy of the marginally noted paper, with enclosure, is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

P.a.c

Endorsement No. Circular No.2 of 1934/ D.Dis.No.433-I.T./34, dated the 2nd June 1934, from the Secretary, Central Board of Revenue, Simla.

PEN 25-6-34

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

S. Singaroyan
23-6-34

28/6.

5

No. 3 of 1934.
R.Dis. No.998-I.T./33.

CENTRAL BOARD OF REVENUE.

Simla, the 6th July 1934.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE
17 JULY 1934
Received No. 6600
Dis. No. 637/34

C I R C U L A R.

APPEALS - INDIAN INCOMETAX ACT (XI-22) - S.30 - LOSS - DETERMINATION OF.
Board's Circular No.23 of 1928/R.Dis.No. 622-I.T./28, dated 22nd August 1928.

In supersession of the above Circular, the following instructions are issued:-

Where the determination of the precise amount of loss sustained by an assessee in a particular year is material, for example, where the assessee is a firm and the amount of loss sustained by the firm affects the assessments of the partners, an appeal to the Assistant Commissioner should be admitted under S.30 against the Income-tax Officer's decision as to the amount of loss unless, of course, the case has been decided under S.23 (4). Similarly in cases of assessments under S.23(1) or Sec.23(3), where no demand is due because the income ascertained prior to giving an allowance on account of depreciation is less than the amount of this allowance, an appeal should be allowed against the Income-tax Officer's decision as to the amount of actual income against which the depreciation allowance is to be set off. It follows that wherever the circumstances are such that an appeal may be filed, the Income-tax Officer must accurately and specifically determine and record the amount of loss or income, as the case may be, and communicate it to the assessee along with a Notice of Demand under S.29 of the Act showing the sum payable as nil. The period of thirty days for an appeal referred to in Sec.30 of the Act should be calculated from the date of receipt of the Notice of Demand.

11-7-34

SECRETARY, CENTRAL BOARD OF REVENUE.

To

All Commissioners of Income-tax.

S.N.8.

9

Issued. 14/8/34

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 27/8/1934.

No. F 634-34
R.O.I.

A copy of the undermentioned paper(s) is forwarded to the

Assistant Commissioner of Income-tax, Civil and Military

Station, Bangalore.

for information, in continuation of ~~with reference to~~ ~~the correspondence ending with (his)~~

~~Memorandum.~~
~~letter~~ ~~from~~ from this office No.8785, dated the 19th September 1928.
endorsement

(T)
[? Nil 338. of 1928]

By order, etc.,

for Secretary to the Resident in Mysore.
~~Asst. Secy.~~ and
Commissioner of Income-tax.

List of papers.

SN 5 Pncl

Circular No.3 of 1934/R.Dis.No.998-I.T./33, dated the 6th July 1934, ~~from the~~ of the Central Board of Revenue.

K. D. Vedachalam.
14/8/34.

Pncl
14-8-34

D. O. C. No. 835-I.T./34.

Simla, the 8th October 1934.

My dear Merchant,

Indian Income-tax Act, XI of 1922 - Section 5 (4) - Special Income-tax Officer - Appointment of Board's circular letter C.No. 122-I.T./25, dated 18.12.1926 and Board's circular No. 6 of 1932 dated 15.3.1932. R.Dis.No. 28-I.T./32.
Your letter No. Int.189/34, dated 24.9.34.

We are amending paragraph 2 of the latter of the Board's Circulars quoted above by substituting for the words "by a special Income-tax Officer" in line three, the words "by one or more special Income-tax Officers". This will give you power to appoint an additional Income-tax Officer in the cases referred to by you.

Yours sincerely,

Sd/- J. B. Vachha
8.10.34.

OFFICE OF THE RESIDENT IN MYSORE, BANGALORE.
15 OCT 1934
9527
Regd. No.
File. No.

F. R. Merchant, Esq., F.S.A.A.,
Commissioner of Income-tax, Bombay.

Copy with a copy of Mr. Merchant's letter No. Int 189/34, dated 24. 9. 34, forwarded to all other Commissioners of Income-tax.

By order, etc.

9.10.34.
Secretary, Central Board of Revenue.

Copy of letter No. Int. 189/34. dated the 24th September 1934, from the Commissioner of Income-tax, Bombay, to the Secretary, Central Board of Revenue, Simla.

Indian Income-tax Act, XI of 1922 - Section 5(4) Special Income-tax Officer - Appointment of - Board's Circular letter C.No.122-I.T./25, dated 18.12.1926. This office letter No. R.B.58/32, dated 7.6.32.

I have the honour to invite reference to the above correspondence and to state that the Income-tax Officer, Companies Circle, Bombay, has been appointed to be the Special Income-tax Officer to deal with cases referred to in Clause 2 of the Board's Circular No. 6 of 1932, dated the 15th March 1932. This Special Officer has jurisdiction over non-resident persons, whose income arises in the Bombay Presidency and Aden and who are assessed direct and not through Statutory Agents under section 43. Now the Assistant Commissioner of Income-tax, Southern Division, reports that there are a number of non-residents in Shahpur and other places belonging to the neighbouring Native States, who carry on business themselves, without the help of any agents in British India from day to day and are assessed by the Income-tax Officer, Belgaum District. This is solely due to the fact that the places of which these non-residents are resident are all lying on the border of Belgaum and Kanara Districts. The business of these non-residents is mostly in Belgaum, as the close proximity of these places makes it convenient for these assessees to stay within the State limits and yet carry on business in British India

2. In view of the Notification No. 26, dated the 25th May 1932 issued by me, these assessees being non-residents, having no places of business or any agents in British

India

India, the Income-tax Officer, Belgaum, appears to have no jurisdiction over them. This being the case, for want of jurisdiction, their cases will have to be transferred to the Income-tax Officer, Company's Circle, Bombay, who has been specially appointed for such purpose.

3. In this connection, I may further point out that the business of these assessees being mostly in Belgaum as stated above, it is very convenient for the Income-tax Officer, Belgaum, to verify and check their business activities and, on the other hand, it is also convenient for the assessees themselves to conduct and represent themselves before the local Income-tax Officer in the assessment proceedings. Secondly, the assessees themselves are likely to grumble, as it would be extremely difficult for them to represent themselves properly before the Income-tax Officer, Company's Circle, Bombay, if their assessments are transferred to him and the same difficulty would arise in appeals too as these would be heard by the Assistant Commissioner of Income-tax, B Division, Bombay. On the other hand, the Income-tax Officer, Company's Circle, too will have wholly to rely on the reports of the Belgaum Income-tax Officer and his assessment order will in most of the cases be exparte. To avoid all this bother, it would, I submit, be advisable to appoint the Income-tax Officer, Belgaum, to deal with cases of these non-residents and I propose to do so. I am, however, doubtful, whether in exercise of the powers vested in me by section 5(4) of the Act, I can appoint the Income-tax Officer, Belgaum as a Special Officer to deal with the cases of only these non-residents, when there is one Special Income-tax Officer already appointed for such purpose. I shall, therefore, feel much obliged if you will kindly

favour

favour me with the Board's instructions at your early convenience, as some of these assessees have contested the jurisdiction of the Income-tax Officer, Belgaum, and their revision petitions are pending disposal.

Circular Corrigendum No.4 of 1934.
R.Dis.No.835-I.T/34, dated 8th October 1934.

CENTRAL BOARD OF REVENUE

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
13 OCT 1934
Regd No. 9587
File. No.
#No:229(c)/31
S.N.1
Sep(S)

Simla, the 8th October 1934.

Indian Income-tax Act, XI of 1922-Section 5(4)-Special Income-tax Officer-Appointment of. Board's Circular No.6 of 1932, dated 15.3.1932. R.Dis.No.28-I.T./32.

In line 3 of paragraph 2 of the Board's Circular quoted above, for the words "by a special Income-tax Officer" substitute the words "by one or more special Income-tax Officers".

Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

S.N.11.

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 3/11/ 1934

No.F.634/R.O.I/34.

A copy of the undermentioned paper~~s~~ is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

By order, etc.,

Secretary to the Resident in Mysore.
~~Asst. Secy.~~ and
Commissioner of Income-tax.

List of papers.

Endorsement from the Secretary, Central Board of Revenue, Simla, No.D.O.C.No.835-I.T/34, dated the 8th October 1934 with enclosure

Circular corrigendum issued by the Central Board of Revenue No.4 of 1934/R.Dis.No.835-I.T/34, dated the 8th October 1934.

25/X/34.

S.N.20.

No. X.Dis.-I.T./35.

CENTRAL BOARD OF REVENUE.

New Delhi, the 30th January, 1935.

From

Mool Chand Khanna, Esquire,

Offg. Second Secretary, Central Board of Revenue

To

The Secretary to the Hon'ble the Resident in Mysore and Commissioner of Income-tax, Civil & Military Station, Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
5 FEB. 1935
Regd. No. 1288
File. No.

S.N.19 of (P)

Assessment- copies of orders- supply to assessees-. Your letter No.D.11626-34/R.O.1. dated the 21st January, 1935.

With reference to your letter quoted above, I am directed to enclose herewith a copy of the Board's Circular No. 8 of 1931/R.Dis.No.266-I.T./31, dated the 18th June, 1931.

I have the honour to be,

Sir,

Your most obedient servant,

M.C. Khanna
1.2.35

Offg. Second Secretary, Central Board of Revenue.

K.P.G.
1.2.35.

Circular No. 8 of 1931.
R. Dis. No.266-I.T./31.

CENTRAL BOARD OF REVELUE.

Simla, the 18th June, 1931.

CIRCULAR.

Assessment- Copies of orders- Supply to assessees- Board's Circular C.No.2/165-Stamps/25, dated the 17th/25th November, 1925, paragraph 3, and Board's endorsement R.Dis. No.975-I.T./28, dated the 27th December, 1928.

In modification of the orders in its endorsement quoted above, the Board directs that copies of assessment orders should be supplied free of charge to assessees on application subject to the following conditions:-

(i) that not more than one copy of any assessment order should be supplied free; and

(ii) that a copy of an assessment order ~~of a year previous to that in which it was passed~~ applied for more than one year after the order was passed. should not be supplied free of charge unless the applicant satisfies the Income-tax Officer that it is required for his use in some proceedings which are pending under the Indian Income-tax Act, 1922 with reference to the particular assessment covered by the order and which are not time-barred.

vide SN 18.

Proposed representations to nigher authority which are not covered by any provision of the Act will not be regarded as proceedings pending under the Act.

Sd/ Ram Nath,
20-6-31.

Offg. Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

S.N.21

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 26/2/ 1935

Issued Issue 20.2.35
Mc 26.2.35

No. F.634-34.
R.O.I.

A copy of the undermentioned ~~paper(s) is~~ papers is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

By order, etc.,
Sd. A. J. Courtney.
for Secretary ~~Asst. Secy~~ to the Resident in Mysore.
and
Commissioner of Income-tax.

26.2.35

List of papers.

S.N.18 Corrigendum from the Central Board of Revenue R.Dis.No.969-I.T./34, dated the 5th December 1934..

Central Board of Revenue Circular No.8 of 1931/R.Dis.No.266-I.T./31 dated the 18th June 1931. ~~(since received)~~

19.2.35.

SS.

S.N.D. 2.

11

R.Dis.No.937-I.T./33.

CENTRAL BOARD OF REVENUE.

From

Mool Chand Khanna, Esquire,

Offg. Secretary, Central Board of Revenue

To

All Commissioners of Income-tax,

(Major Provinces).

Simla, the 10th May 1934.

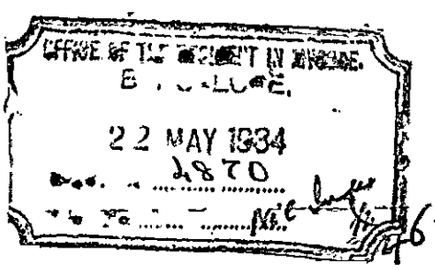
Sir,

Appellate orders-Assessment orders-
Supply of copies-Procedure regarding.
Your letter

Ulne
22/5

With reference to the letter / letters quoted above, I am directed to say that the Central Board of Revenue has decided that when copies of appellate or assessment orders are supplied to appellants or assessees through post, the postal charges should be borne by the Income-tax Department.

2. As regards the mode of delivery of copies of these orders, the Board considers that uniformity in this matter is not quite necessary and that the existing practice in the various provinces may continue.



I have the honour to be,
Sir,
Your most obedient servant,

Sd/- M.C. Khanna,

Offg. Secretary, Central Board of Revenue.

Copy forwarded for information and guidance to the Commissioners of Income-tax, Minor Provinces.

---By order, etc.,

for Offg. Secretary, Central Board of Revenue

A.R.12/5

Simla

2

Draft.

No. 4600 Dated. 27th June 34.

From

A copy of the marginally noted paper, with enclosure, is forwarded to the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information and guidance

for SECRETARY TO THE GOVERNMENT.
and
COMMISSIONER OF INCOME-TAX.

S. Singaroyan
22-6-34

Issue

p.m.c.

Endorsement R.Dis.No.937/ I.T./33, dated the 10th May 1934, from the Secretary, Central Board of Revenue, Simla.